IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE TWENTIETH DAY OF APRIL
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and
THE HON'BLE MR JUSTICE C.V.RAMULU

WRIT PETITION NO : 4204 of 2005

Between:

M/s.Mahalaxmi Medical Corporation, Narasaraopet, Guntur, rep., by its Managing Partner Ch.Varaprasad, s/o Ranga Rao,

..... PETITIONER

AND

1 The Commercial Tax Officer, Assessment Circle, Zone-IV, Prusuvakkam, Koriagam Annex, Chennai-600 010.
2 The Assistant Commissioner of Commercial taxes, (Enforcement) Zone-IV, Greens Road, Chennai-600 006.
3 The Deputy Commissioner of Commercial Taxes, Inter-State Investigation Cell, Commercial taxes Department, Government of Tamilnadu, Greens Road, Chennai-600 006.
4 The Deputy Commissioner of Commercial Taxes, Inter-State Investigation Cell, Office of the Commissioner of Commercial Taxes, Commercial Taxes Complex, M.J.Road, Nampally, Hyderabad.
5 The Assistant Commissioner of Commercial taxes (Intelligence) Office of Deputy Commissioner (CT), Guntur-II Division, Vasundhara Complex, Guntur.
6 The Commercial Tax Officer, Narasaraopet, Guntur District.

7 M/s.Singavelan Enterprises, H.No.72, V.V.Koil Street,
Kosapet, Chennai-12.

..RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed herein the High Court may be pleased to issue an appropriate writ, order or direction particularly in the nature of writ of mandamus declaring the inaction and silence on the part of respondents 1 to 3 and also 4 in not furnishing the material and other evidence and information as sought for in the requisition letters of 02-11-2004, 26-01-2005 and 18-02-2005 in the matter of the disputed transactions of purchases of Drugs and Medicines in the State of Tamilnadu by the petitioner from the 7th respondent herein as illegal, arbitrary, unlawful, improper and unjust as also oppose to the principles of natural justice in addition to violate Articles 14 and 19(1)(g) of the Constitution of India and consequently direct the respondents 1 to 4 to furnish the necessary and requisite information and material evidence as sought for in letters of request dt.02-11-2004, 26-01-2005 and 18-02-2005 and in the event of failure on the part of the respondents 1 to 4 in furnishing such material and evidence, directing the respondents 5 and 6 not to enforce the proceedings of assessment dt.03-10-2004 (Annexure P-1) against the petitioner.

Counsel for the Petitioner: MR.M.V.J.K.KUMAR

Counsel for the Respondent Nos.1 to 6 : SRI A.V.KRISHNA KAUNDINYA, SPECIAL STANDING COUNSEL FOR COMMERCIAL TAX.

The Court, at the stage of admission, made the following:

ORDER: (Per BRSR,J)

The writ petition is absolutely frivolous and speculative in its nature.

That pursuant to the show cause notice issued by the competent authority proposing to reopen the assessment, the petitioner submitted its objections and in the process required the respondent to furnish further details about the information and the particulars gathered by the respondents based on which the show cause notice has been issued. The fact remains that even while the petitioner's application requiring the respondents to furnish further details is pending, assessment order has been passed, against which the petitioner had already preferred an appeal before the appellate authority and the same is pending consideration. In the circumstances, no useful purpose would be served by directing the respondents to furnish the particulars as prayed for by the petitioner.

This order shall have no bearing whatsoever upon the merits of the appeal preferred by the petitioner, which is required to be disposed of on its own merits uninfluenced by the dismissal of this writ petition. The petitioner, obviously, is entitled to raise all its objections before the appellate authority including the one raised in this writ petition. All the objections to be raised and

the grounds pressed into service by the petitioner challenging the order of assessment may have to be considered by the authority in accordance with law.

The writ petition shall accordingly stand dismissed.

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B. SUDERSHAN REDDY, J.

Date: 20/04/2005

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C.V. RAMULU, J.

GS

To

1 The Commercial Tax Officer, Assessment Circle, Zone-IV, Prusuvakkam, Koriagam Annex, Chennai-600 010.

2 The Assistant Commissioner of Commercial taxes, (Enforcement) Zone-IV, Greens Road, Chennai-600 006.

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5 The Assistant Commissioner of Commercial taxes (Intelligence) Office of Deputy Commissioner (CT), Guntur-II Division, Vasundhara Complex, Guntur.

6 The Commercial Tax Officer, Narasaraopet, Guntur District.

7 Two C.D. Copies.